

every nation on earth would make pilgrimages to the holy city of Jerusalem to visit its revered sites and offer their heartfelt prayers.

Every stone in Jerusalem is saturated with Jewish history, every street has some story and saga of biblical times and modern times. Even though Jerusalem is a city laden with rich archeological artifacts, and remnants of ancient times, it has become a thriving city that has preserved its historic nature and adapted to modern life. Beautiful shopping malls, fresh food markets and restaurants are commonplace in Jerusalem, which emphasize the cultural advancements Israel has made in such a short period of time.

Perhaps one of the most moving aspects of modern day Jerusalem is its abundance of Yeshivas, Kollals and the prominence of Jewish religious life. It is truly inspiring to see Jews, young and old immersed in the deep study of Jewish texts. Many Hasidic sects and other Orthodox institutions based in my district have satellite branches in Jerusalem and quite a few of my young constituents study Judaism in Jerusalem and return to the United States invigorated from their experiences.

Mr. Speaker, I am honored to recognize this very jubilant day and reaffirm my unflinching support for the City of Jerusalem and the State of Israel.

IN HONOR OF THE CALIFORNIA  
STRAWBERRY COMMISSION

**HON. SAM FARR**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 8, 2005*

Mr. FARR. Mr. Speaker, I rise today to honor an extraordinary organization based in my community: the California Strawberry Commission. Since 1994, the Commission's California Strawberry Scholarship Program has awarded numerous students with scholarships to show the industry's appreciation to the farm workers whose jobs are a vital part of the strawberry industry's success.

Students receiving a scholarship from the Commission are entering their first year in colleges and universities throughout the nation. To qualify, applicants must have at least one parent who has been employed as a strawberry farm worker for the past two consecutive seasons. The California Strawberry Scholarship Program has awarded over \$183,000 to 264 children of strawberry farm workers, giving these students the opportunity to achieve their full potential. This year alone, they have awarded \$32,500 to 34 high school seniors. Each student has tremendous potential and these scholarships give them the opportunity to excel as first-year students in colleges and universities throughout the nation.

In addition to the Strawberry Scholarship Program, in 1995 the Strawberry Commission implemented the California Strawberry Growers' Scholarship Fund. The California Strawberry Growers' Scholarship Fund is funded by California strawberry farmers and allied industry members to help children of strawberry farm workers to continue their college education. To date, the Fund has awarded over \$349,000 to 165 students. This year 65 continuing college students were awarded a total of \$68,000 by the California Strawberry Growers' Scholarship Fund.

Through the hard work of California's strawberry farm workers, generous contributions from strawberry industry leaders, and the commitment of the California Strawberry Commission, a new generation of students is able to achieve its dreams. Mr. Speaker, it is truly an honor to recognize the California Strawberry Commission today.

HONORING THE MEMORY OF MR.  
SPALDING WATHEN

**HON. JIM COSTA**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 8, 2005*

Mr. COSTA. Mr. Speaker, I rise today to honor the memory of Mr. Spalding Wathen of Fresno, California. Mr. Wathen served his country and his community with remarkable distinction. He is survived by his wife Della Ann Wathen and five daughters, Judy, Shelley, Leslie, Terry and Cindy. On this day, we mourn his passing, but also celebrate his life.

Born in Fresno on March 1, 1925, Mr. Wathen attended Roosevelt High School. Upon graduation he joined the military and served as a Navy pilot in World War II. After the war, Mr. Wathen returned to California where he continued his education at the University of California, Berkeley and received a Bachelor of Science in civil engineering. Mr. Wathen was a member of the Chi Epsilon and Tau Beta Pi Engineering Scholastic Fraternities and graduated at the top of his class.

Upon returning to Fresno, Mr. Wathen received his contractor and real estate broker licenses. His life is a fitting example of the motto: "Hard work pays off." Mr. Wathen was Chief Executive Officer of Wathen Brothers, Headliner Homes and Mansionette Homes. His businesses are well known and respected for their committed effort to combine fine workmanship with affordable housing.

Mr. Wathen's business endeavors and civic mindedness brought him into contact with many community groups who recognized and applauded his efforts. He served as the President of the Builders Industry Association four times and was inducted into the West Coast Builders Association Hall of Fame in 1996. Mr. Wathen was also one of a select number of builders who were granted the Oscar Spano Award for Lifetime Achievement.

Within the community, Mr. Wathen will be remembered as a true visionary and a strong employer of local citizens. While Mr. Wathen had a keen eye for business ventures, he was also a community advocate who dedicated himself to giving back to the community that had allowed him to succeed. His numerous donations include the Fresno State University Tennis Center, the 33 acres of land upon which St. Agnes Medical Center was built, and the 10-acre site for the new Holy Spirit Catholic Church. Mr. Wathen was also a founding member of the Board of Directors for the Bank of Fresno.

The passing of Spalding Wathen has left a community in mourning. We have lost a passionate businessperson, a true leader and a committed advocate. His memory will live on, however, in the many lives he touched along the way.

PUBLIC SAFETY TAX CUT ACT

**HON. RON PAUL**

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, June 8, 2005*

Mr. PAUL. Mr. Speaker, I am pleased to introduce the Public Safety Tax Cut Act. This legislation will achieve two important public policy goals. First, it will effectively overturn a ruling of the Internal Revenue Service which has declared as taxable income the waiving of fees by local governments who provide service for public safety volunteers.

Many local governments use volunteer firefighters and auxiliary police either in place of, or as a supplement to, their public safety professionals. Often as an incentive to would-be volunteers, the local entities might waive all or a portion of the fees typically charged for city services such as the provision of drinking water, sewerage charges, or debris pick up. Local entities make these decisions for the purpose of encouraging folks to volunteer, and seldom do these benefits come anywhere near the level of a true compensation for the many hours of training and service required of the volunteers. This, of course, not even to mention the fact that these volunteers could very possibly be called into a situation where they may have to put their lives on the line.

Rather than encouraging this type of volunteerism, which is so crucial, particularly to America's rural communities, the IRS has decided that the provision of the benefits described above amount to taxable income. Not only does this adversely affect the financial position of the volunteer by foisting new taxes about him or her, it has in fact led local entities to stop providing these benefits, thus taking away a key tool they have used to recruit volunteers. That is why the IRS ruling in this instance has a substantial deleterious impact on the spirit of American volunteerism. How far could this go? For example, would consistent application mean that a local Salvation Army volunteer be taxed for the value of a complimentary ticket to that organization's annual county dinner? This is obviously bad policy.

This legislation would rectify this situation by specifically exempting these types of benefits from federal taxation.

Next, this legislation would also provide paid professional police and fire officers with a \$1,000 per year tax credit. These professional public safety officers put their lives on the line each and every day, and I think we all agree that there is no way to properly compensate them for the fabulous services they provide. In America we have a tradition of local law enforcement and public safety provision. So, while it is not the role of our federal government to increase the salaries of these, it certainly is within our authority to increase their take-home pay by reducing the amount of money that we take from their pockets via federal taxation, and that is something this bill specifically does as well.

President George Bush has called on Americans to volunteer their time and energy to enhancing public safety. Shouldn't Congress do its part by reducing taxes that discourage public safety volunteerism? Shouldn't Congress also show its appreciation to police officers and firefighters by reducing their taxes? I believe the answer to both of these questions is